IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD

(Special Original Jurisdiction)

WEDNESDAY, THE FIRST DAY OF SEPTEMBER
TWO THOUSAND AND FOUR

PRESENT

THE HON'BLE MR JUSTICE BILAL NAZKI

and
THE HON'BLE MR JUSTICE S.ANANDA REDDY

WRIT PETITION NO : 15600 of 2004

Between:

M/s PSC Bose Automobiles, 54-7-75, B/8, 3rd Road, Jawahar Autonagar, Vijayawada - 500 070, rep. by its Managing Partner, P. Sudheer.

..... PETITIONER

AND

1 The Commercial Tax Officer, Autonagar, Vijayawada.
2 The Appellate Deputy Commissioner (CT), Vijayawada.
3 The Additional Commissioner (CT) Legal, Andhra Pradesh, Nampally, Hyderabad.

.....RESPONDENT(S)

Petition under Article 226 of the constitution of India praying that in the circumstances stated in the Affidavit filed herein the High Court may be pleased to issue a Writ of Certiorari or any other appropriate writ or order or direction quashing the order of the 3rd Respondent in CCT's Ref. L.V(2)/1390/2004 dated 16-6-2004 as unreasonable and unjustified and restrain the 1st Respondent from taking any coercive steps for collection of disputed tax of Rs. 2,70,458/- for the assessment year 2001-2002 pending disposal of the Petitioner's appeal in T.A.No. 363/2004 before the Sales Tax Appellate Tribunal.

Counsel for the Petitioner:MR.P.SRINIVASA REDDY.

Counsel for the Respondents : SPL GP FOR TAXES

The Court at admission stage, made the following :

ORDER : (Per Sri Bilal Nazki, J)

Heard learned Counsel for the parties. With their consent, the Writ Petition is disposed of at this stage.

The controversy is that pending an appeal, application for stay was dismissed by the competent authority. We have gone through the record. We feel that the interest of justice would have been met if stay was granted pending appeal, subject to deposit of half of the liability. Therefore, we set aside the order of the authority and direct that half of the disputed tax liability shall be paid by the petitioner within a period of four weeks. For four weeks, there shall be an unconditional stay and the stay shall continue till disposal of the appeal, provided the amount is deposited within four weeks. The deposit of amount shall be without prejudice to the rights of the petitioner in the appeal.

Writ Petition is disposed of accordingly. No costs.

_____

(BILAL NAZKI, J)

1st September, 2004.

_____

(S.ANANDA REDDY, J)

ajr

To

1 The Commercial Tax Officer, Autonagar, Vijayawada.
2 The Appellate Deputy Commissioner (CT), Vijayawada.
3 The Additional Commissioner (CT) Legal, Andhra Pradesh, Nampally,

Hyderabad.

4 Two C.Cs. to the Special GP for Taxes, High Court buildings,

Hyderabad (O.U.T)

5 Two C.D. copies.